

## CHAPTER 701.

(House Bill 662)

AN ACT to repeal Section 19 of Article 19 of the Annotated Code of Maryland (1939 Edition), title "Comptroller", Section 11 of Article 25 of said Code, title "County Commissioners", sub-title "General Provisions", and Section 13 of Article 95 of said Code, title "Treasurer"; to repeal and re-enact, with amendments, Section 160 of Article 81 of said Code, title "Revenue and Taxes", sub-title "Limitations", and Sections 161 and 162 of said Article 81, sub-title "Refund of Taxes"; to add five new sections to said Article 81, sub-title "Refund of Taxes", said new sections to follow immediately after Section 162 of said Article and to be known as Sections 162A, 162B, 162C, 162D and 162E, providing for the refund of special taxes, or other fees or charges, and penalties or interest erroneously or mistakenly paid to the State; and to repeal inconsistent laws.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 19 of Article 19 of the Annotated Code of Maryland (1939 Edition), title "Comptroller", and Section 11 of Article 25 of said Code, title "County Commissioners", sub-title "General Provisions", and Section 13 of Article 95 of said Code, title "Treasurer", be and the same are hereby repealed.

SEC. 2. *And be it further enacted,* That Section 160 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Limitations" be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

160. All State, County or City taxes of every kind for which no other period of limitation is prescribed by this Article shall be collected within four years after they shall have become due, or else shall be utterly barred; and no such taxes shall be collected after said period; provided (a) that when collectors shall have failed to collect such taxes and receivers or trustees have within said period been appointed to complete the collection thereof, the period for collection thereof shall be extended for two years from the time of the appointment of such receivers or trustees, and (b) that any action at law or suit in equity for collection of such taxes or for sale of property to pay the same or for the enforcement of any lien therefor, may, if instituted within the period hereinabove prescribed be prosecuted as if this section had never been passed, and any judgment or decree therein may